

Senate File 2322

S-5129

1 Amend Senate File 2322 as follows:

2 1. Page 1, after line 34 by inserting:

3 <Sec. \_\_\_\_\_. NEW SECTION. 422.12L Joint income tax  
4 checkoff for veterans trust fund and volunteer fire  
5 fighter preparedness fund.

6 1. A person who files an individual or a joint  
7 income tax return with the department of revenue under  
8 section 422.13 may designate one dollar or more to  
9 be paid jointly to the veterans trust fund created  
10 in section 35A.13 and to the volunteer fire fighter  
11 preparedness fund created in section 100B.13. If the  
12 refund due on the return or the payment remitted with  
13 the return is insufficient to pay the additional amount  
14 designated by the taxpayer, the amount designated  
15 shall be reduced to the remaining amount of refund or  
16 the remaining amount remitted with the return. The  
17 designation of a contribution under this section is  
18 irrevocable.

19 2. The director of revenue shall draft the income  
20 tax form to allow the designation of contributions  
21 to the veterans trust fund and to the volunteer fire  
22 fighter preparedness fund as one checkoff on the  
23 tax return. The department of revenue, on or before  
24 January 31, shall transfer one-half of the total  
25 amount designated on the tax return forms due in the  
26 preceding calendar year to the veterans trust fund and  
27 the remaining one-half to the volunteer fire fighter  
28 preparedness fund. However, before a checkoff pursuant  
29 to this section shall be permitted, all liabilities on  
30 the books of the department of administrative services  
31 and accounts identified as owing under section 8A.504  
32 and the political contribution allowed under section  
33 68A.601 shall be satisfied.

34 3. The department of revenue shall adopt rules  
35 to administer this section, and shall incorporate the  
36 rules into the income tax form instructions for each  
37 applicable tax year. The instructions for this joint  
38 income tax checkoff shall also include notice of the  
39 volunteer fire fighter and volunteer emergency medical  
40 services personnel credit allowed under section 422.12.

41 4. This section is subject to repeal under section  
42 422.12E.

43 Sec. \_\_\_\_\_. RETROACTIVE APPLICABILITY. The following  
44 provision or provisions of this Act apply retroactively  
45 to January 1, 2012, for tax years beginning on or after  
46 that date:

47 1. The section of this Act enacting section  
48 422.12L.>

49 2. Page 1, line 35, by striking <This Act takes>  
50 and inserting <The sections of this Act amending

1 section 422.12 take>  
2 3. Page 2, line 2, by striking <This Act applies>  
3 and inserting <The sections of this Act amending  
4 section 422.12 apply>  
5 4. Title page, by striking lines 2 through 3 and  
6 inserting <services personnel with an individual income  
7 tax credit and a joint income tax checkoff for the  
8 veterans trust fund and the volunteer fire fighter  
9 preparedness fund, and including effective date and  
10 retroactive and other applicability provisions.>  
11 5. By renumbering as necessary.

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RANDY FEENSTRA